

IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION
INCOME TAX APPLICATION NO.55 OF 2000

The Commissioner of Income-tax ..Applicant.

V/s.

M/s.BDA Ltd. ..Respondent.

Mr.R.V.Desai, senior counsel with Ms.S.V.Bharucha for applicant.

**CORAM : S.RADHAKRISHNAN AND
J.P.DEVADHAR, JJ.**

DATED : 14TH FEBRUARY, 2005.

P.C. :-

1. Heard the learned counsel for the applicant. Perused the order of the Income Tax Appellate Tribunal, Mumbai dated 12th July, 1999.

2. With regard to question Nos.1 & 2, the assessing officer while purporting to give effect to the order of the Tribunal properly did not follow the directions of the Tribunal regarding computation of the income in respect of the block period. The Tribunal then directed the assessing officer to give effect to the order

of the Tribunal strictly in accordance with the directions given therein.

3. With regard to the question Nos.3 to 10, the issues involved were highly argumentative in nature. Hence the Tribunal has declined to refer the matter. Accordingly, with regard to the merits of the case, the Tribunal has already referred the matter for reference and under these circumstances, there is no question of law involved in this application. Hence application stands dismissed.

(S.RADHAKRISHNAN, J.)

(J.P. DEVADHAR, J.)